

KELLER SCHOOL DISTRICT NO. 3
Ferry County, Washington
September 1, 1992 Through August 31, 1994

Schedule Of Findings

1. Staff Mix Factors Should Be Accurately Reported

Our audit of the Legislative Evaluation Accountability Program (LEAP) placement for certificated personnel disclosed an occurrence of incorrect reporting of academic credits earned. We also noted that the district accepted grade reports in-lieu-of the required official transcripts for the purpose of placing employees on the LEAP schedule and in reporting to the Office of the Superintendent of Public Instruction (OSPI).

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by each individual's educational training and professional experience as of October 1 of each year, and assigning to them, on this basis, the appropriate staff mix factor from the LEAP table. Both the table and guidelines for placement upon the table are set forth in Chapter 391-121 *Washington Administrative Code* (WAC).

WAC 392-121-270 states:

Each certificated instructional employee with a degree shall be placed on the statewide salary allocation schedule and on LEAP salary allocation documents based on the employee's years of experience, highest degree level, and total eligible credits as defined in this chapter.

WAC 392-21-280 (2) states:

Districts shall document academic credits by having on file an official transcript or letter from the institution granting the credits.

During the 1993-94 school year, the district employed four certificated staff. For one of the four, our tests revealed the district reported a greater number of credits earned than were supported by available documentation. This caused the district's staff mix factor to be overstated, which resulted in increased state funding to which the district was not entitled. In addition, two of the four employees did not have adequate documentation to support the credits reported.

The district was not aware that an official transcript or letter from the institution granting the credits was required to substantiate each certificated employees' placement on the statewide salary allocation schedule.

We recommend the district:

- a. Review all certificated files to verify college credits are correctly reported.

- b. Develop procedures to annually review certificated files to verify college credits and experience.
- c. Obtain the required documentation to support the college credits and degrees reported.
- d. Contact OSPI and make inquiry as to what corrective action, if any, should be taken for the 1993-94 school year.